Legislation Details (With Text)

File #:	16-1366	**Version:**	1	**Name:**	ALCOHOLIC BEVERAGE TAX (Wholesaler and retailer registration; Documents; books; records; Rulemaking)
Type:	Ordinance Amendment			**Status:**	Approved
File created:	1/26/2016			**In control:**	Finance Committee
On agenda:	4/13/2016			**Final action:**	5/11/2016
Title:	PROPOSED ORDINANCE AMENDMENT				

ALCOHOLIC BEVERAGE TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article IX. Alcoholic Beverage Tax, Sections 74-354, 74-356, 74-360 and 74-362of the Cook County Code is hereby amended as Follows:

Sec. 74-354. - Wholesaler and retailer registration

(a) Any wholesaler who engages in the business of selling alcoholic beverages in the County must register with the Department, in accordance with procedures prescribed by the Department prior to engaging in the business of supplying or selling alcoholic beverages for resale, use or consumption in the County.

(b) Wholesale alcoholic beverage dealers shall file each month with the Department a report of sales of alcoholic beverages in such form as prescribed and furnished by the Department. Such report of sales must be mailed in sufficient time to be postmarked on or before the 1520th day from the last day of the month for which the return is due. Each report of sales of alcoholic beverages shall be accompanied by a remittance of the appropriate amount of tax applicable to the sales reported. The remittance shall be made payable to the County Collector. Registered wholesale alcoholic beverage dealers must file a monthly return even if no tax is due.

(c) Wholesale and retail alcoholic beverage dealers shall file an annual informational return by March 20th for the previous calendar year; the first annual informational return will be due March 20, 2018. Wholesalers must list the entities they sold alcoholic beverages to along with the types and amounts of alcoholic beverages sold. Retailers must list the entities they purchased alcoholic beverages from along with the types and amounts of alcoholic beverages purchased. Such return must be filed on a form prescribed and furnished by the Department.

(dc) A retail alcoholic beverages dealer who receives alcoholic beverages upon which no tax has been collected by the distributor or supplier shall remit the tax directly to the Department on or before the 20th day of the month following the month in which the alcoholic beverages were received within 30 days of the receipt of such alcoholic beverages.

(ed) The tax required in this Article to be collected by any wholesale alcoholic beverages dealer pursuant to this Article shall constitute a debt owed by the wholesale alcoholic beverages dealer to the County.

(fe) Retailers shall register and provide information as provided by rules and regulations promulgated by the Department of Revenue.

* * *

Sec. 74-356. - Documents; books; records.

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(a) It shall be the duty of every wholesale and retail alcoholic beverage dealer to keep and maintain accurate documents, books and records used to process taxable and nontaxable sales and purchase transactions from start to completion, and make them available for inspection, audit, or copying during regular business hours.

(b) Documents, books and records shall be kept, by wholesale and retail alcoholic beverages dealers, for the taxable time period as listed in the statute of limitations section of the Uniform Penalties, Interest and Procedures Ordinance, as provided in Cook Code of Ordinances, Article III Sec. 34-60 et seq., Uniform Penalties, Interest and Procedures Ordinance.

* * *

Sec. 74-360. - Additional to other taxesReserved.

The tax imposed by this Article is in addition to all other taxes imposed by the Government of the United States, the State, or by any unit of local government.

* * *

Sec. 74-362. - Rulemaking.

(a) The Department shall prescribe reasonable rules, definitions, and regulations to carry out the duties imposed upon it by this Article. Such rules, definitions, and regulations shall include, but not be limited to, reasonable procedures consistent with existing practices in the wholesale and retail liquor industry, for collection and remittance of the tax levied in this Article upon the consumer of alcoholic beverages.

(b) The Department may appoint wholesale dealers of alcoholic beverages and any other person within or without the County as agents for the tax herein levied. The Department is hereby authorized to grant a commission not exceeding one-half of one percent of the tax due to the County to such agent for services rendered in connection with the tax levied in this Article, provided the tax is remitted, in full, by the due date.

(c) If any business selling liquor at the retail level shall receive liquor upon which no tax has been collected by the distributor or supplier, then the retail operator shall collect such tax and remit it directly to the Department within 30 days of the receipt of such liquor

Effective date: This ordinance shall be in effect immediately upon adoption

Sponsors: TONI PRECKWINKLE (President)

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
5/11/2016	1	Board of Commissioners	approve	Pass
5/11/2016	1	Finance Committee	recommend for approval	Pass
4/13/2016	1	Board of Commissioners	refer	Pass

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